

5.2.2.3.2

Federal Financial Assistance, Direct Report Format - Completed Example

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS						Page: 1 of 1	
DIRECT ASSISTANCE - FY9 <u>8</u>						Agency Title: <u>ANY AGENCY</u>	
Check if amounts are in thousands: <input type="checkbox"/>						Agency Code: <u>123</u>	
CFDA Number	Federal Fund Agy.	Major Subdivision Federal Fund Agy.	Federal Program Title	Cluster	Revenue Amount	Expend. Fed Award Amt.	
10.001	Agriculture	Agricultural Resch Serv	Agricultural Research-Basic & Applied	2	\$245,571	\$245,571	
10.028	Agriculture	N/A	Animal Damage Control	1	<u>249,152</u>	<u>249,152</u>	
Dept. of Agriculture Subtotal					<u>\$494,723</u>	<u>\$494,723</u>	
20.106	Transportation	N/A	Airport Improvement Program	1	160,916	165,916	
20.215	Transportation	N/A	Highway Training & Education	1	2,892	2,892	
20.999	Transportation	N/A	Other Federal Assistance-DOT	1	<u>109,693</u>	<u>109,693</u>	
Dept. of Transportation Subtotal					<u>\$273,501</u>	<u>\$278,501</u>	
TOTAL DIRECT					<u>\$768,224</u>	<u>\$773,224</u>	

5.2.2.3.3 Federal Financial Assistance, Direct - Reconciliation of Section 5.2.2.3.2 Disclosure to AFRS; Completed Example

RECONCILIATION OF DIRECT

Agency Title	ANY AGENCY	Agency Code	123
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19 98 Federal Financial Assistance - GAAP Basis (Check if expressed in thousands _____)

		<u>Revenue Amount</u>	<u>Expenditure Amount</u>
Sub-totals from 5.2.2.3.2:			
10.000	Dept. of Agriculture (sub-total)	\$494,723	\$494,723
20.000	Dept. of Transportation (sub-total)	<u>\$273,501</u>	<u>\$278,501</u>
Agency Total		<u>\$768,224</u>	<u>\$773,224</u>
Less total reported in GL Codes 3205 & 3210, Revenue Source Codes 0310 - 0399 , per AFRS Report FED-001		<u>-\$768,224</u>	<u>-\$768,224</u>
Variance*		\$ 0	\$5,000

* **Should equal zero.** If a variance exists, an explanation must be attached.

- 20.106 Expenditures exceeded revenues because of one-time refund of revenue(immaterial amount) due to questioned costs in prior year grant. \$ 5,000

* Total Variance	\$ 5,000
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